

House _____ Amendment NO. _____

Offered By

1 AMEND Senate Bill No. 1025, Page 1, in the Title, Line 3, by deleting the words "the taxation of
2 instructional classes" and inserting in lieu thereof the words "sales tax"; and

3
4 Further amend said bill, Page 4, Section 144.010, Lines 100-102, by deleting all of said lines and
5 inserting in lieu thereof the following:

6
7 (a) Sales of admission tickets[, cash admissions,] and charges and fees for admission to [or
8 in places of amusement, entertainment and recreation, games and athletic events] spectate or for the
9 purpose of reselling to spectate sporting events, dance performances, theater performances,
10 orchestra, concerts, and other performing arts productions and amounts paid for admission to
11 racetracks, arcades, theme and amusement parks, water parks, circuses, carnivals, festivals, air
12 shows, museums, marinas, motion picture theaters, go-karts, miniature golf, zip lines, individual
13 stand-alone amusement rides, and other tourist excursions, except amounts paid for any instructional
14 class. Such tax shall not include any sales regardless of how offered and sold as a right of first
15 refusal, right to purchase, or decline tickets for admission to events, but does not itself result in
16 admission. Such sales shall not include the amount paid or fees paid to or in any place having an
17 exemption under subdivision (20), (21), or (22) of subsection 2 of section 144.030; "; and

18
19 Further amend said bill, Page 6, Section 144.018, Lines 16-26, by deleting all of said lines and
20 inserting in lieu thereof the following:

21
22 "2. For purposes of subdivision (2) of subsection 1 of section 144.020, a place of
23 amusement, entertainment or recreation, including games or athletic events, shall remit tax on the
24 amount paid for admissions or seating accommodations[, or fees paid] to[, or in] such place of
25 amusement, entertainment or recreation, except amounts paid for any instructional class. Any
26 subsequent sale of such admissions or seating accommodations shall not be subject to tax if the
27 initial sale was an arms length transaction for fair market value with an unaffiliated entity. If the
28 sale of such admissions or seating accommodations is exempt or excluded from payment of sales
29 and use taxes, the provisions of this subsection shall not require the place of amusement,
30 entertainment, or recreation to remit tax on that sale. Such sales under subdivision (2) of subsection
31 1 of section 144.020 shall include sales of admission tickets and charges and fees for admission to

Standing Action Taken _____ Date _____

Select Action Taken _____ Date _____

1 spectate or for the purpose of reselling to spectate sporting events, dance performances, theater
2 performances, orchestra, concerts and other performing arts productions and amounts paid for
3 admission to racetracks, arcades, theme and amusement parks, water parks, circuses, carnivals,
4 festivals, air shows, museums, marinas, motion picture theaters, go-karts, miniature golf, zip lines,
5 individual stand-alone amusement rides, and other tourist excursions. Such tax shall not include any
6 sales regardless of how offered and sold as a right of first refusal, right to purchase, or decline
7 tickets for admission to events, but does not itself result in admission. Such sales shall not include
8 the amount paid or fees paid to or in any place having an exemption under subdivision (20), (21), or
9 (22) of subsection 2 of section 144.030."; and

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11 Further amend said bill, Page 7, Section 144.020, Lines 16-19, by deleting all of said lines and
12 inserting in lieu thereof the following:

13
14 "(2) A tax equivalent to four percent of the amount paid for admission tickets and [seating
15 accommodations, or] charges and fees [paid] to[, or in any place of amusement, entertainment or
16 recreation, games and athletic events] spectate or for the purpose of reselling to spectate sporting
17 events, dance performances, theater performances, orchestra, concerts and other performing arts
18 productions and amounts paid for admission to racetracks, arcades, theme and amusement parks,
19 water parks, circuses, carnivals, festivals, air shows, museums, marinas, motion picture theaters, go-
20 karts, miniature golf, zip lines, individual stand-alone amusement rides, and other tourist excursions,
21 except amounts paid for any instructional class. Such tax shall not include any sales regardless of
22 how offered and sold as a right of first refusal, right to purchase, or decline tickets for admission to
23 events, but does not itself result in admission. Such sales shall not include the amount paid or fees
24 paid to or in any place having an exemption under subdivision (20), (21), or (22) of subsection 2 of
25 section 144.030;"; and

26
27 Further amend said bill by amending the title, enacting clause, and intersectional references
28 accordingly.
29